



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, November 18, 2009 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	January 20, 2010

MEMBERS PRESENT

David Doane, Professional Member, President
Robert Mosch, Professional Member, Secretary
Michael Wollaston, Professional Member
Carmetah Murray, Public Member
Judith Scarborough, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Kelly, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Sharron Cirillo, Professional Member
Gary Pippin, Public Member
James Cohee, Professional Member

ALSO PRESENT

Dana Rubenstein

CALL TO ORDER

Mr. Doane called the meeting to order at 9:20 a.m.

REVIEW OF MINUTES

A motion was made Mr. Mosch, seconded by Mr. Wollaston to approve the meeting minutes as presented. The motion was unanimously carried.

A motion was made by Mr. Wollaston, seconded by Mr. Mosch to amend the previous motion and approved the minutes as amended. The motion was unanimously carried.

UNFINISHED BUSINESS

Re-Review of Applications

A motion was made by Mr. Doane, seconded by Ms. Scarborough to approve the applications of Doris Cheung, Ka Shing Wong, Zhilu Wu, Meta Sogani, Aaron Deyerle, to table the application of Samar Nakkar pending experience verified by a CPA and to propose to deny the application of Maia Lam due to lack of GAAP experience . The motion was unanimously carried.

Denial of Applications

A motion was made by Mr. Wollaston, seconded by Mr. Paretta to deny the application of Maria Gonzalez due to lack of response to the Board's notice proposing to deny her application. The motion was unanimously carried.

A motion was made by Ms. Scarborough, seconded by Ms. Murray accept Mr. Estep's request to withdraw his application after receipt of the Board's notice proposing to deny his firm permit application. The motion was unanimously carried.

Compliance to Decision and Order

Mr. Estep submitted the documentation as requested and questioned the Board's Decision and Order. He also asked for their advice on his pending business transaction.

The Board asked Ms. Heeney to draft a response and inform him that he had 30 days to appeal the Board's decision and that time has passed, the Board reaffirms their decision and he should direct any legal issues or questions to the Board's Rules and Regulations or AICPA.

Reschedule Disciplinary Hearings

The Board will meet on Monday, December 14, 2009 at 8:30 a.m. for a short meeting to review applications and proceed with the disciplinary hearings on Complaint 04-07-08, 04-01-09 and 04-11-07. Complaints 04-07-08 and 04-01-09 will be heard as one hearing starting at 9:00 a.m. followed by 04-11-07.

Complaint 04-02-08 has been scheduled for Wednesday January 20, 2010.

Review of Rule and Regulation Final Draft

The Board reviewed and made a few minor recommendations to the final draft.

A motion was made by Mr. Mosch, seconded by Mr. Paretta to have Ms. Heeney incorporate these changes, email the draft to the members for final comments, bring it back for review only if there are substantive changes and if there are no substantive changes, the draft will be sent to the Register of Regulations for publishing. The motion was unanimously carried.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Mr. Paretta, seconded by Mr. Moshe to ratify the applications of Soyeon Park, Wei-Hsun Yen, Rosalind Robinson, Sung Soo Shin, Karl Wagner, Hiroshi Sakai, Ji Eun Kook, Nagalakshmi Seethapathi, Trevor Seethaler, Miki Amemiya, Sheddine Bennett, Jun Shimizu, Shawn Rozario, Hayato Mori, Michiko Sato, Kwang Jin Sin, Vidya Venketraman, Ajish Jacob, Roya Khodabadhski. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Mosch, seconded by Ms. Scarborough to approve the permit applications of Binghui Zhang and Jun Shimizu, to table the application of Keith Williamson due to lack of Delaware specific ethics, to table the application of Misako Saito and to provide the experience affidavit in English and signed by a CPA supervisor and to table the application of Hei Man Leung pending clarification of experience which does not reflect GAAP. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Wollaston, seconded by Mr. Paretta to approve the applications of Angela Boone, Timothy Do, Laya Pant, Liu Li, Michael Flock, Dong Han, Leighton Duncan, Brandy Behrens, and Nnamdi Etoh. The motion was unanimously carried.

Review of Firm Permit Application

There were no applications,

Complaint Status

04-11-07 - *Hearing December 14, 2009
04-02-08 – Hearing January 20, 2009
04-03-08 – Forwarded to Office of Attorney General
04-05-08 – Assigned
04-07-08 - *Hearing December 14, 2009
04-08-08 - Forwarded to Office of Attorney General
04-09-08 - Forwarded to Office of Attorney General
04-12-08 - Forwarded to Office of Attorney General

04-13-08 – Forwarded to Office of Attorney General
04-14-08 - Forwarded to Office of Attorney General
04-15-08 – Forwarded to Office of Attorney General
04-16-08 – Assigned
04-01-09 – *Hearing December 14, 2009
04-02-09 – Assigned
04-03-09 – Assigned
04-04-09 - Assigned
04-05-09 – Assigned
04-06-09 – Assigned
04-07-09 – Assigned
04-08-09 – Assigned
04-09-09 – Assigned
04-10-09 – Assigned
04-11-09 – Assigned
04-12-09 - Assigned

Correspondence

The agenda item was discussed under Old Business, 3.3.

Request of Extension of Credit

Ms. Cirillo has requested an extension of time for the examination due to being a caretaker for her family members. The Board asked that she provide additional documentation of these responsibilities.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

Mr. Doane informed the Board that he received a survey from NASBA concerning focus questions and asked for the Board's input.

Ms. Letterman informed the Board that the rules and regulation hearing notice will be sent via email to all licensee who have provide email address. Ms. Scarborough recommended that they be notified were they can find the proposed draft instead of contacting the Board staff. The link to the Register of Regulations will be included in the email notification

The Board has received a request for approve of a Delaware Specific Ethics course from TRT Inc. Mr. Mosch volunteered to review the cpe.

The Board received a request from NASBA asking whether or not the Board would accept a transcript received by email from the University of Phoenix through Scrip-Safe, the Global Electronic Transcript Delivery Network. The Board recommended tabling discussion in order to allow Mr. Paretta to conduct his research and to inform NASBA that if this delay will affect the candidate, request that the candidate obtain a traditional paper transcript.

PUBLIC COMMENT

Ms. Rubenstein stated that she thought that approved ethics course were not required to be re-approved if there were no changes made to the original submission. She was informed that

courses are approved for a specific period and would have to be resubmitted for approval for the next renewal period.

NEXT SCHEDULED MEETING

The next meeting will be held on Monday, December 14, 2009 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Murray, seconded by Mr. Paretta to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 10:40 a.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III